

Clayton-le-Woods Parish Council
Notice of the audit and right to inspect the Annual Return
Annual Return for the year ended 31 March 2019

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
<p>1. The audit of accounts for Clayton-le-Woods Parish Council for the year ended 31 March 2019 has been carried out but cannot be completed for the reasons stated in the auditor's certificate. The accounts have been published.</p>	<p>This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website.</p>
<p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Clayton-le-Woods Parish Council on application to:</p> <p>(a) <u>MRS TRACY MORRIS (CLERK/RFO)</u> <u>OFFICE 16 RECEPTION BLOCK</u> <u>CHORLEY BUSINESS & TECHNOLOGY CENTRE</u> <u>EAST TERRACE, EUXTON LANE, EUXTON</u> <u>CHORLEY, PR7 6TE</u></p> <p>(b) _____ <u>10 AM - 2 PM</u></p>	<p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p>
<p>3. Copies will be provided to any local government elector on payment of £ <u> / </u> (c) for each copy of the Annual Governance & Accountability Return. <u> NIL </u></p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) <u>MRS TRACY MORRIS</u> <u>CLERK/RFO</u></p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) <u>30 SEPTEMBER 2019</u></p>	<p>(e) Insert the date of placing of the notice</p>

Section 3 – External Auditor Report and Certificate 2018/19

In respect of **Clayton-le-Woods Parish Council LA0051**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The smaller authority has submitted its AGAR and supporting documentation prior to 30 September 2019; however, we have not been able to complete our review work in time to enable the smaller authority to publish the required documentation in line with statutory requirements. Once we have completed our review a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

An invoice for the standard annual review fee (and chaser letter charges where they apply) has been issued with this interim certificate; however, this interim invoice does not fall due for payment until we certify completion and issue our final report and certificate. Should we receive challenge correspondence before we have certified completion, any additional fees arising from additional work required as a result of that correspondence will be invoiced with the certificate of completion; where no additional fees apply a zero invoice will be issued on completion. Both the interim and final invoices do not fall due for payment until we issue our final invoice with the certificate of completion.

Other matters not affecting our opinion which we draw to the attention of the authority:

Please see above.

3 External auditor certificate 2018/19

We do not certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019

We do not certify completion because:

We have received the AGAR and supporting documentation but we have not been able to complete our review work prior to 30 September 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

29/09/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)